

DECLARATION

I, Special Agent Julia Hanish with the Federal Bureau of Investigation ("FBI") state under penalty of perjury, pursuant to Title 28, United States Code, Section 1746, that the following is true and correct to the best of my knowledge, information, and belief:

Background and Experience of Affiant

1. I am an investigative or law enforcement officer of the United States within the meaning of Rule 41(a) of the Federal Rules of Criminal Procedure. I am Special Agent with the Federal Bureau of Investigation (FBI) and have been since April 4, 2004. I am currently assigned to the FBI's Charlotte Field Office, Raleigh Resident Agency, as a member of the Public Corruption and White Collar squad. My current duties involve investigating various violations of the laws of the United States, collecting evidence in cases which the United States is or may be a party in interest, and performing other duties as imposed by law. More specifically, I investigate fraud schemes, public corruption, securities fraud, and conspiracies to commit those crimes. I hold a Master's Degree in Business Administration and a Bachelor's of Science Degree in both Accounting and Finance. I am a Certified Public Accountant ("CPA") with an active license in Nebraska. I have extensive experience conducting federal investigations involving complex financial crimes, theft of government property, wire fraud, and money laundering.

2. The information contained in this declaration is based upon my previous investigative experience, interviews, and information and observations obtained during the course of this investigation and conveyed to me by other personnel of the FBI and the North Carolina State Bureau of Investigation ("NCSBI").

3. This declaration contains only those facts which are sufficient and necessary to promote the purpose of the declaration, described below. This declaration does not include every



detail of every aspect of the investigation; rather, I have set forth facts that are necessary to establish probable cause to believe that the property is subject to forfeiture.

Purpose of the Declaration

4. This declaration is made in support of a complaint seeking forfeiture of the following real property (the "Subject Asset"):

a. 954 WHIPPOORWILL TRAIL – All that certain lot or parcel of land known as 954 Whippoorwill Trail, Brodnax, Virginia, 23920, with all appurtenances and improvements thereon, more particularly described as follows:

i. BEING known and designated as all that certain lot or parcel of land being and situate in Meherrin Magisterial District, Brunswick County, Virginia, together with improvements and appurtenances, Lot 5, containing 20 acres, shown on the plat of Crutchfield and Associates, Inc. dated March 1, 1993, which plat is recorded in the Clerk's Office of the Circuit Court of Brunswick County, Virginia in Plat Book 13, Page 8. Tax Map Number 79-48C.

5. The record title holder of 954 WHIPPOORWILL TRAIL is Beginning Broadnax Consulting Co, (d/b/a B & W Farms), 493 Beechwood Road, Bracey, Virginia 23919. The property was acquired on or about March 16, 2023, by a Virginia Deed recorded in the Brunswick County Clerk's Office, Instrument 202300359. Beginning Broadnax Consulting Co. was formed on or about March 14, 2023 as a Stock Corporation with the Virginia State Corporation Commission. The Registered Agent and Director was listed as Katherine Southall Bigelow (BIGELOW), address 493 Beechwood Road, Bracey, Virginia 23919. The property was purchased with a wire of \$100,343.16 per available bank records.

6. Based on the investigation described in this Declaration, there is probable cause to believe that the Subject Asset constitutes or is derived from proceeds traceable to specified unlawful activity, specifically Title 18, United States Code, Section 1343 (wire fraud) and/or 666 (theft concerning programs receiving Federal Funds), or was involved in transactions or attempted transactions in violation of Title 18, United States Code sections 1956 (money laundering) (collectively, the “Subject Offenses”), and are therefore subject to forfeiture pursuant to Title 18, United States Code, Section 981(a)(1)(A) and (C).

7. This investigation concerned Katherine Southall Bigelow (BIGELOW) (deceased). As described in this declaration, there is probable cause to believe that BIGELOW, acting as the Vance County Finance Director, stole approximately \$1,399,589.48 from Vance County from June 2021 through December 2023. In addition, there is probable cause to believe that BIGELOW and others laundered the funds through multiple bank accounts to avoid detection or disguise the source of the funds.

8. On May 9, 2024, Special Agents from the FBI and NCSBI confronted BIGELOW about the fraud and executed seizure warrants obtained May 8, 2024. BIGELOW confessed to the theft of approximately \$1,399,589.48 from Vance County, North Carolina, and provided information related to her purchase of other assets. Following the interview of BIGELOW and seizure of assets, the FBI and NCSBI left BIGELOW’s residence. BIGELOW killed herself thereafter. Later, on August 15, 2024, further seizure warrants were executed.

Jurisdiction

9. This Court has *in rem* jurisdiction over the Subject Asset pursuant to Title 28 United States Code 1355(b) because one or more acts or omissions giving rise to the forfeiture occurred in the Eastern District of North Carolina. As described in the paragraphs below, the Subject Offenses at issue have occurred, among other places, in the Eastern District of North Carolina.

Background

10. Until her death, Katherine Southall BIGELOW was the subject of a criminal investigation that involved the FBI and North Carolina State Bureau of Investigation (NC SBI).

11. BIGELOW was hired as the Finance Director in Vance County, North Carolina (NC) in 2019. During the hiring process, BIGELOW provided a resume indicating she held a Master of Science in Accounting from North Carolina State University (NCSU) and she was a CPA. BIGELOW was offered the position as the Vance County Finance Director in August 2019 and started thereafter.

12. BIGELOW documented her duties as the Vance County Finance Director, from August 2019 to present, in a resume provided by Bigelow to outside auditors, Thompson, Price, Scott, Adams and Co. (TPSA), in January 2024. BIGELOW's resume listed her responsibilities at Vance County to include: creation and implementation of the annual budget averaging \$76 million; preparation and reconciliation of all audit requirements; overseeing the Finance Department and duties including payroll, accounts payable, accounts receivable, business license, benefit reconciliation, daily deposits, bank reconciliations, and verify all ACH incoming and outgoing transactions; insurance and retirement reconciliation and verification; preparation of monthly commissioner financial reports; grant submission, reconciliation, and administration; profit and loss and all claims.

13. In January 2024, the outside auditors, TPSA, requested BIGELOW provide information for their SKE (Skills, Knowledge, and Expertise) documentation, as BIGELOW was the person at Vance County who would oversee the audit and accept any non-attest services provided by TPSA, such as assistance with year-end entries and preparation of financials. TPSA

asked for a resume, the state of CPA license, and continuing education credits from the most recent two years. TPSA's email interaction with BIGELOW was provided to Vance County.

14. On January 16, 2024, BIGELOW provided the resume referred to in paragraph 12 listing her current employment at Vance County as Finance Director and a CPA designation to TPSA. TPSA then asked BIGELOW for the state in which she was licensed and a listing of her continuing education credits. BIGELOW responded to TPSA, "VA" and provided four classes as continuing education. TPSA then asked BIGELOW to provide a screenshot of the state license lookup, or a copy of her CPA certificate. Later that day, BIGELOW provided a purported screenshot of the Virginia (VA) state license lookup for her CPA, via email attachment. The attachment was a screenshot for Katherine Anne Bigelow, mailing address Bracey, VA, and CPA license number 42837.

15. TPSA conducted a review of the items provided by BIGELOW. Their initial review showed the CPA license number provided by BIGELOW, mailing address Bracey, VA, which was consistent with BIGELOW's resume address of 493 Beechwood Road, Bracey, VA 23919. However, when TPSA independently looked up Katherine Bigelow on both the VA Board of Accountancy¹ and CPA Verify Individual Report Results, the search resulted in one hit on Katherine Anne Bigelow, license number 42837, with a mailing address of Lakeland, Florida (FL). Katherine BIGELOW with a Bracey, VA, address was not found.

16. On or around January 30, 2024, TPSA alerted the Vance County Attorney Jonathan Care (Care) and County Manager Renee Perry (Perry) of their belief that BIGELOW was not in

¹ On March 1, 2024, I searched Katherine Bigelow through sites, the VA Board of Accountancy at <https://cpaportal.boa.virginia.gov/verification> and CPA Verify Individual Report Results at <https://app.cpa.verify.org/search>, and confirmed the finding by the auditors TPSA. The results provided Katherine Anne Bigelow, License number 42837, had the mailing address of Lakeland, FL. No Katherine S. Bigelow or Katherine Bigelow with a Bracey, VA mailing address was found.

fact a licensed CPA in the state of VA and questioned the validity of her claim throughout her employment that BIGELOW was a licensed CPA.

17. Thereafter, County Manager Perry consulted the Virginia Board of Accountancy (VBA) records and was informed that the true holder of license number 42837, which is further listed as inactive, has never had an address of Bracey, VA. Instead, the license holder has a listed address of Lakeland, FL. Perry later was advised by the VBA that the license holder had never lived in Bracey, VA. Perry used the National Student Clearinghouse, DegreeVerify tool to verify BIGELOW's education. Perry was able to confirm BIGELOW's bachelor's degree from the University of North Carolina Wilmington but was unable to confirm BIGELOW's Masters in Accounting from NCSU. Perry also reviewed the certificates in BIGELOW's office and did not see a CPA certificate or a diploma from NCSU.

18. On or around February 5, 2024, Perry confronted BIGELOW with the discrepancies and asked her to provide a copy of her CPA certificate. BIGELOW admitted she was not in fact a licensed CPA and the registration she provided to TPSA was not legitimate. BIGELOW stated, "I have been a fraud my whole life." BIGELOW was then terminated for fraud or theft and falsification of records for personal profit, to grant special privileges, or to obtain employment per Vance County Personnel Policy, Article IX., Section 5, Detrimental Personal Conduct Defined.

19. Following BIGELOW's termination, Perry hired Chuck Murray (Murray) as the Interim Finance Director (IFD) to assist Vance County until a new Finance Director could be hired and to assist TPSA with the completion of the audit.

Criminal Investigation into Katherine BIGELOW

20. In March 2024, FBI, Raleigh RA was contacted by the Vance County Sheriff's Office (VCSO) regarding the audit performed by IFD Murray, which appeared to show BIGELOW

had misappropriated funds from Vance County during her time as Finance Director. The VCSO referred the matter to the FBI and NC SBI, who opened a joint investigation.

21. In preparation to assist the auditors to complete the audit, Murray reviewed budgeted line items over their budgeted amount and found five unusual unauthorized transactions conducted by BIGELOW. To date, Murray located 11 transactions conducted by BIGELOW that were not authorized by Vance County. The 11 transactions were sent via ACH and wire transmissions to Country Living Rentals LLC² (CLR) at 1804 Holt Road, Apex, NC 27519. Murray determined CLR was not on the approved vendor list for the county and had not received any payments prior to the transactions noted.

22. CLR was listed on the NC Secretary of State (SOS), business records search as formed December 7, 2001, NC SOSID number 06122383. The company was current in registration as of 2023. The Registered Agent was listed as Tracie Melissa Jenkins (T. Jenkins), company address 1800 Holt Road, Cary, NC 27519-5894. The Manager was listed as Nicole Jenkins Manning (Manning), address 1804 Holt Road, Cary, NC 27519. An open-source search using Google provided a Better Business Bureau (BBB) profile of CLR describing it as a real estate rentals company. The profile listed the address 1800 Holt Road, Cary, NC, with Manning listed as the manager. A further Google search listed CLR as a "state-of-the-art parking facility serving Cary, NC with affordable covered and uncovered parking spaces." "Our spaces are clean, secure, easily accessible, and fit for short or long-term needs."

23. Social media searches were conducted by the FBI on BIGELOW, Jenkins, and Manning. Public Facebook and Instagram accounts were located for Manning by investigators.

² The wire transmissions were sent to both County Living Rentals and Country Living Rentals. This appears to be a typographical error when the wire information was inputted. All eleven wires were sent to the same Country Living Rentals LLC, account number 175568656 at First Horizon Bank.

Manning's Facebook account (facebook.com/Nicole.manning.3) and Instagram account (Instagram.com/dymyte78) contained similar pictures of Manning, who was identified using her NC Department of Motor Vehicles (DMV) photograph. Manning's Instagram account followed and was followed by BIGELOW's private Instagram account, Instagram.com/katieboo0720. The Instagram account was identified as BIGELOW's account by matching the profile picture to her NC DMV photographs and other photographs obtained of BIGELOW.

24. The 11 wires/ACHs were sent out from the Vance County General Fund Consolidated Account at Truist Bank, Account number 0005117837485 (herein after Victim Account #7485) to CLR First Horizon Bank (FHB) account number 175568656 (herein after CLR FHB #1 Account #8656). The transactions occurred between June 2021 and December 2023, totaling \$1,399,589.48. The transactions identified by Murray occurred on or around the dates listed below:

Date	Amount
6/23/2021	\$43,291.39
9/8/2021	26,250.95
12/14/2021	79,899.16
2/14/2022	32,958.24
5/26/2022	65,624.53
8/29/2022	79,899.16
3/14/2023	398,469.24
4/19/2023	134,413.71
6/29/2023	202,118.17
9/8/2023	202,251.22

12/19/2023	134,413.71
Total	\$1,399,589.48

25. In researching the transactions and obtaining information from Truist Bank, Murray and Perry discovered BIGELOW had circumvented a key control within Vance County's banking operations at Truist Bank allowing BIGELOW to have sole approval of wire transfers and ACH transfers out of the County's main operation account, Victim Account #7485.

26. Through interviews of Murray, Perry, and others, it was determined that at the time of BIGELOW's hiring, an experienced Assistant Finance Director³ worked with BIGELOW. BIGELOW and the Assistant Finance Director had dual approval on wires and ACHs sent from the Victim Account #7485. On or around June 21, 2021, the Assistant Finance Director resigned for another position and left her employment at Vance County. When the Assistant Finance Director left Vance County, BIGELOW became the sole approver on wire and ACH transactions for Victim Account #7485. Further, once a new Assistant Finance Director was hired, BIGELOW did not add them to create a dual approval going forward. Therefore, once the former Assistant Finance Director left Vance County, BIGELOW became, and maintained, sole authority for approval of wire transfers and ACHs transfers out of the County's main operation account, Victim Account #7485, until her termination in February 2024.

27. Review of the Vance County accounting system by Murray and others showed BIGELOW entered the transactions into the accounting system using her login, shown as KBIGELOW in the system. BIGELOW was in charge of the accounting system, maintaining and assigning user names and user access rights to the system. The accounting journal entries related

to the 11 transactions list KBIGELOW as the creator of the entry. Murray's review of the physical journal entry back up files located one transaction with backup documentation. The transaction dated December 14, 2021, a wire for \$79,899.16 to CLR, had a piece of paper in what appeared to be BIGELOW's handwriting. The paper included wiring instructions for the CLR account used in the fraud. The note listed the following:

"ABA:084000026
Acct:175568656
\$79,899.16
Inv #234062"

The ABA number 084000026 was confirmed as belonging to FHB and the account number was the one used to accept the fraudulent wires, CLR FHB #1 Account #8656.

28. To hide the fraudulent transactions, BIGELOW expensed the funds to different Vance County expense accounts including COVID-19 ALL OTHER, ARPA EXPENSES, TECHNOLOGY AND OTHER SOFT COSTS, EQUIPMENT AND FURNISHINGS, MAINTENANCE BUILDINGS AND GROUNDS, and HEALTH CARE-DRUGS-MEDICINE. The COVID-19 ALL OTHER and ARPA⁴ EXPENSES accounts were funded with Federal funding in excess of \$10,000 during a one year period. BIGELOW further labeled the expenditures in an intentionally deceptive manner as shown below:

Date	Account	Expense Description
6/23/2021	COVID-19 ALL OTHER	COVID expense
9/8/2021	COVID-19 ALL OTHER	Final Payment
12/14/2021	TECHNOLOGY & OTHER SOFT COSTS	WIRE TO ESS FOR DS
2/14/2022	EQUIPMENT AND FURNISHINGS	ESS DRAFT

⁴ ARPA refers to The American Rescue Plan Act (ARPA) of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan providing state and local governments funds to make strategic investments in long lived assets, rebuild reserves to enhance financial stability, and or cover temporary shortfalls until economic conditions and operations could normalize during the COVID-19 pandemic.

5/26/2022	MAINTENANCE BUILDINGS & GROUNDS	SENIOR CENTER
8/29/2022	ARPA EXPENSES	ARPA
3/14/2023	HEALTH CARE-DRUGS-MEDICINE	JAIL HEALTH BACK PAYMENT
4/19/2023	HEALTH CARE-DRUGS-MEDICINE	SITE #7162 OLD SHIP
6/29/2023	HEALTH CARE-DRUGS-MEDICINE	JAIL HEALTH
9/8/2023	HEALTH CARE-DRUGS-MEDICINE"	INMATES
12/19/2023	HEALTH CARE-DRUGS-MEDICINE	SITE 7162

29. Initial review of BIGELOW's emails, address kbigelow@vancecounty.org, by a Vance County employee found emails sent to BIGELOW related to some of the unauthorized transactions from Truist Bank. The emails located to date were sent December 14, 2021; February 14, 2022; August 29, 2022; and March 14, 2023; the same date as four of the unauthorized transactions. The emails were discovered in BIGELOW's "deleted items" folder. The emails were from Truist Bank, Subject "Wire Payment Confirmed Alert" to BIGELOW's Vance County email address kbigelow@vancecounty.org. I believe these emails show BIGELOW used her Vance County email address as the email address for CLR for these transactions. One such email dated December 14, 2021, read:

"Dear COUNTRY LIVING RENTALS,

A payment was sent to you from VANCE COUNTY GENERAL FUND for 79,899.16 USD on Dec. 14, 2021.

If you have any questions or need further information contact KATHERINE BIGELOW at KBIGELOW@VANCECOUNTY.ORG or 2527382006.

Thank you,

VANCE COUNTY GENERAL FUND"

30. As previously noted, on May 9, 2024, Special Agents from the FBI and NCSBI confronted BIGELOW about the fraud and executed seizure warrants obtained May 8, 2024. BIGELOW confessed to the theft of approximately \$1,399,589.48 from Vance County, North

Carolina, and provided information related to her purchase of other assets. Following the interview of BIGELOW and seizure of assets, the FBI and NCSBI left BIGELOW's residence. BIGELOW killed herself thereafter. Later, on August 15, 2024, further seizure warrants were executed.

Bank Record Analysis

31. In April 2024 to December 2024 a FBI Forensic Accountant reviewed and analyzed the records relating to CLR that were obtained from First Horizon Bank (FHB), and records relating to BIGELOW obtained from Benchmark Community Bank (BCB). Other related records were reviewed and analyzed by myself, and others involved with the investigation.

First Horizon Bank Accounts – Country Living Rentals LLC. (CLR FHB #1 Account 8656 and CLR FHB #2 Account 6059)

32. Manning, T. Jenkins, and Charles Stephen Jenkins (C. Jenkins) are the owners and signatories of CLR FHB Account number 175568656 (herein after CLR FHB #1 Account 8656), opened November 10, 2015. From June 2021 through December 2023, 11 wire or ACH transactions were received from Vance County via Victim Account #7485 totaling \$1,399,589.48. Of that amount, approximately \$1,394,734.48 was transferred to CLR FHB #2 Account number 175566059 (hereinafter CLR FHB #2 Account 6059), approximately \$55.00 was paid in fees to FHB, and the remaining approximately \$4,800 was transferred to an unknown account. This makes the total amount of illicit funds transferred to BIGELOW, or accounts related to BIGELOW, approximately \$1,040,534.48. Following payments made back to BIGELOW, approximately \$300,066 of the fraudulently obtained funds in CLR FHB #2 Account 6059 remained in the account or was dissipated⁵.

⁵ The government is currently negotiating with the members of CLR for an agreement to return the funds remaining.

33. On March 17, 2023, approximately \$100,343.16 of those illicit funds were transferred from CLR FHB #2 Account 6059, to Outten & Whitby PC real estate escrow account, on behalf of BIGELOW per the memo. Available bank records showed the payment was made to purchase the Subject Asset, listed in the deed as 954 WHIPPOORWILL TRAIL – All that certain lot or parcel of land known as 954 Whippoorwill Trail, Brodnax, Virginia, 23920, with all appurtenances and improvements thereon, more particularly described as follows: BEING known and designated as all that certain lot or parcel of land being and situate in Meherrin Magisterial District, Brunswick County, Virginia, together with improvements and appurtenances, Lot 5, containing 20 acres, shown on the plat of Crutchfield and Associates, Inc. dated March 1, 1993, which plat is recorded in the Clerk's Office of the Circuit Court of Brunswick County, Virginia in Plat Book 13, Page 8. Tax Map Number 79-48C.

34. The record title holder of 954 WHIPPOORWILL TRAIL was listed as Beginning Broadnax Consulting Co, (hereinafter BB Consulting), 493 Beechwood Road, Bracey, Virginia 23919. The property was recorded on or about March 20, 2023, by a Virginia Deed recorded in the Brunswick County Clerk's Office, Instrument 202300359. Beginning Broadnax Consulting Co. was formed on or about March 14, 2023 as a Stock Corporation with the Virginia State Corporation Commission. The Registered Agent and Director was listed as BIGELOW, address 493 Beechwood Road, Bracey, Virginia 23919.

**Benchmark Community Bank – Beginning Broadnax Consulting Account #1400025014
(BB Consulting Account #5014)**

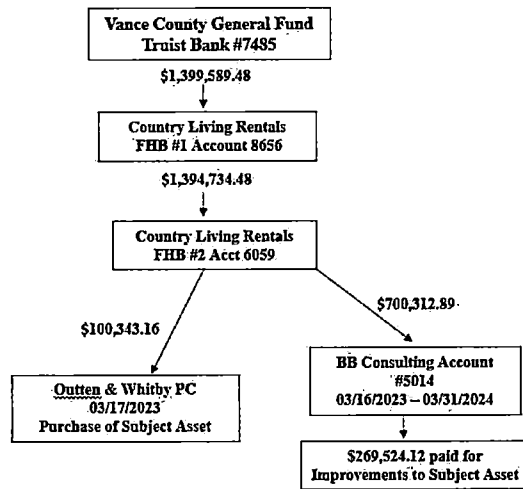
35. BIGELOW was the sole owner and signatory of BB Consulting, BCB account number 1400025014 (herein BB Consulting Account #5014). BIGELOW opened the account on March 16, 2023. Corporation Documents provided to BCB show BB Consulting was formed on March 14, 2023, the same day a wire of illicit funds were sent by BIGELOW from Victim Account

#7485 to CLR FHB #1 Account #8656 totaling \$398,469.24. As previously noted, BIGELOW was listed as the Registered Agent, Director, and sole employee, using her address of 493 Beechwood Road, Bracey, VA 23919, and her Vance County email address, kbigelow@vancecounty.org.

36. From March 16, 2023, through March 31, 2024, BB Consulting Account #5014 was funded with deposits totaling \$700,312.89. The entire amount was directly traceable to illicit funds stolen from Vance County and laundered through CLR Accounts at FHB. Of the \$700,312.89, approximately \$269,524.12 was paid for improvements made by BIGELOW to the Subject Asset as detailed below:

- two payments totaling \$9,09.12 was paid for septic;
- two payments totaling \$10,435.00 was paid for well drilling;
- two payments totaling \$10,000.00 for garbage services;
- and five payments totaling \$240,000.00 for construction costs.

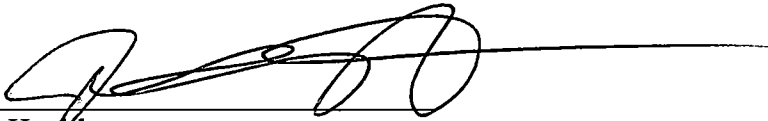
37. Therefore, a total of \$369,867.30 of illicit funds were used to purchase and fund improvements on the Subject Asset. The following is a chart of the flow of illicit funds described above:



Conclusion

38. Based on the information summarized in this Declaration, The Subject Asset constitutes or is derived from proceeds traceable to specified unlawful activity, specifically Title 18, United States Code, Section 1343 (wire fraud) and/or 666 (theft concerning programs receiving Federal Funds), or were involved in transactions or attempted transactions in violation of Title 18, United States Code sections 1956 (collectively, the "Subject Offenses"), and are therefore subject to forfeiture pursuant to Title 18, United States Code, Section 981(a)(1)(A) and (C).

Executed this 24th day of January, 2025.



Julia Hamish
Special Agent
FEDERAL BUREAU OF INVESTIGATION